



General Assembly

February Session, 2020

***Raised Bill No. 470***

LCO No. 3010



Referred to Committee on PLANNING AND DEVELOPMENT

Introduced by:  
(PD)

***AN ACT CONCERNING THE RECOMMENDATIONS OF THE OFFICE OF POLICY AND MANAGEMENT.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subsection (b) of section 12-81g of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
3 *2020*):

4 (b) (1) Effective for the assessment year commencing October 1, [2013]  
5 2020, and each assessment year thereafter, any municipality may, upon  
6 approval by its legislative body or, in any town in which the legislative  
7 body is a town meeting, by the board of selectmen, provide that, in lieu  
8 of the additional exemption prescribed under subsection (a) of this  
9 section, any person entitled to an exemption from property tax in  
10 accordance with subdivision (20) of section 12-81, reflecting any increase  
11 made pursuant to the provisions of section 12-62g, as amended by this  
12 act, who has a disability rating of one hundred per cent, as determined  
13 by the United States Department of Veterans Affairs, shall be entitled to  
14 an additional exemption from such tax in an amount equal to three times  
15 the amount of the exemption provided for such person pursuant to

16 subdivision (20) of section 12-81, provided such person's total adjusted  
17 gross income as determined for purposes of the federal income tax, [plus  
18 any other income not included in such adjusted income,] excluding  
19 veterans' disability payments, individually if unmarried, or jointly with  
20 spouse if married, during the calendar year ending immediately  
21 preceding the filing of a claim for any such exemption, is not more than  
22 twenty-four thousand dollars if such person is married or not more than  
23 twenty-one thousand dollars if such person is not married.

24 (2) The provisions of this subsection shall not limit the applicability  
25 of the provisions of subsection (a) of this section for persons not eligible  
26 for the property tax exemption provided by this subsection.

27 Sec. 2. Section 12-81cc of the general statutes is repealed and the  
28 following is substituted in lieu thereof (*Effective October 1, 2020, and*  
29 *applicable to assessment years commencing on or after October 1, 2020*):

30 Any person who has established his or her entitlement to a property  
31 tax exemption under [subdivisions] subdivision (19), (20), (22), (23), (24),  
32 (25), (26), (28) or (53) of section 12-81 or section 12-81g, as amended by  
33 this act, for a particular assessment year shall be issued a certificate as  
34 to such entitlement by the tax assessor of the relevant municipality. Such  
35 person shall be entitled to such exemption in any municipality in this  
36 state for such assessment year provided a copy of such certificate is  
37 provided to the tax assessor of any municipality in which such  
38 exemption is claimed and further provided such person would  
39 otherwise have been eligible for such exemption in such municipality if  
40 he or she had filed for such exemption as provided under the general  
41 statutes.

42 Sec. 3. Subdivision (2) of subsection (a) of section 12-170e of the  
43 general statutes is repealed and the following is substituted in lieu  
44 thereof (*Effective July 1, 2020*):

45 (2) The amounts of income at each level of qualifying income, as  
46 provided in the table in subdivision (1) of this subsection, shall be  
47 adjusted annually in a uniform manner to reflect the annual inflation

48 adjustment in Social Security income. Each such adjustment of  
49 qualifying income shall be determined to the nearest one hundred  
50 dollars and shall be applicable in determining the amount of grant  
51 allowed under this subsection with respect to charges for rents,  
52 electricity, gas, water and fuel actually paid during the preceding  
53 calendar year. Each such adjustment of qualifying income shall be  
54 prepared by the [Commissioner of Housing] Secretary of the Office of  
55 Policy and Management in relation to the annual inflation adjustment  
56 in Social Security, if any, becoming effective at any time during the  
57 twelve-month period immediately preceding the first day of October  
58 each year and shall be distributed to the assessors in each municipality  
59 not later than the thirty-first day of December next following.

60       Sec. 4. Subsections (c) and (d) of section 7-325 of the general statutes  
61 are repealed and the following is substituted in lieu thereof (*Effective July*  
62 *1, 2020*):

63       (c) The clerk of each district created pursuant to this chapter or any  
64 provisions of the general statutes or any special act, shall report to the  
65 town clerk of each town in which such district is located: (1) If created  
66 by approval of a petition pursuant to subsection (a) of this section on or  
67 after July 1, 1987, within seven days of such approval; and (2) on or  
68 before July 31, 1993, and [annually thereafter for each such district,  
69 irrespective of the date of creation] any time the charter or special act of  
70 such district is amended. The first report filed after the creation of a  
71 district shall include a list of the officers of such district, a copy of the  
72 charter or special act of such district and such other information on the  
73 organization and the financial status of such district as the Secretary of  
74 the Office of Policy and Management may recommend. A copy of the  
75 charter or special act of such district shall be included in any subsequent  
76 report if such charter or special act was amended after the date of the  
77 previous filing. No district, irrespective of the date of creation, created  
78 by approval of a petition pursuant to subsection (a) of this section shall  
79 exist as a body corporate and politic until the clerk of such district has  
80 filed at least one report required by this subsection. If a district is located  
81 in more than one town, the report shall be filed by the district clerk with

82 the town clerk of each town in which the district is located.

83 (d) [Any fine imposed on and after July 1, 1992, on a clerk for failure  
84 to file a report required pursuant to subsection (c) of this section shall  
85 be waived.] Not later than July 1, 2021, and annually thereafter, the tax  
86 collector of each district shall submit a statement to the Secretary of the  
87 Office of Policy and Management on a form prescribed by the secretary.  
88 Such statement shall include complete information concerning the mill  
89 rate and tax levy in the district for the preceding year. Any tax collector  
90 who neglects to submit a true and correct statement shall forfeit one  
91 hundred dollars to the state.

92 Sec. 5. Subsection (a) of section 19a-308 of the general statutes is  
93 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
94 *2020*):

95 (a) In any town in which there is a burial ground or cemetery  
96 containing more than six places of interment [and not under the control  
97 or management of any currently functioning cemetery association,] that  
98 has been neglected and allowed to grow up to weeds, briars and bushes,  
99 or about which the fences have become broken, decayed or dilapidated,  
100 the selectmen of such town may cause such burial ground or cemetery  
101 to be cleared of weeds, briars and bushes, may mow the ground's lawn  
102 areas and may cause its fences or walls to be repaired and kept in  
103 orderly and decent condition and its memorial stones to be straightened,  
104 repaired and restored.

105 Sec. 6. Section 12-62 of the general statutes is repealed and the  
106 following is substituted in lieu thereof (*Effective July 1, 2020, and*  
107 *applicable to assessment years commencing on or after October 1, 2021*):

108 (a) As used in this chapter:

109 (1) "Assessor" means the person responsible for establishing property  
110 assessments for purposes of a town's grand list and includes a board of  
111 assessors;

112 (2) "Field review" means the process by which an assessor, a member  
113 of an assessor's staff or person designated by an assessor examines each  
114 parcel of real property in its neighborhood setting, compares observable  
115 attributes to those listed on such parcel's corresponding property  
116 record, makes any necessary corrections based on such observation and  
117 verifies that such parcel's attributes are accounted for in the valuation  
118 being developed for a revaluation;

119 (3) "Full inspection" or "fully inspect" means to measure or verify the  
120 exterior dimensions of a building or structure and to enter and examine  
121 the interior of such building or structure in order to observe and record  
122 or verify the characteristics and conditions thereof, provided permission  
123 to enter such interior is granted by the property owner or an adult  
124 occupant;

125 (4) "Planning region" has the same meaning as provided in section 4-  
126 124i;

127 ~~[(4)]~~ (5) "Real property" means all the property described in section  
128 12-64;

129 ~~[(5)]~~ (6) "Revaluation" or "revalue" means to establish the present true  
130 and actual value of all real property in a town as of a specific assessment  
131 date;

132 (7) "Revaluation zone" means one of five geographic areas in the state  
133 established by the secretary utilizing the boundaries of the nine  
134 planning regions;

135 ~~[(6)]~~ (8) "Secretary" means the Secretary of the Office of Policy and  
136 Management, or said secretary's designee; and

137 ~~[(7)]~~ (9) "Town" means any town, consolidated town and city or  
138 consolidated town and borough.

139 (b) (1) (A) Commencing October 1, 2006, and until September 30,  
140 2021, each town shall implement a revaluation not later than the first  
141 day of October that follows, by five years, the October first assessment

142 date on which the town's previous revaluation became effective,  
143 provided, a town that opted to defer a revaluation, pursuant to section  
144 12-62l, shall implement a revaluation not later than the first day of  
145 October that follows, by five years, the October first assessment date on  
146 which the town's deferred revaluation became effective.

147 (B) Commencing October 1, 2021, (i) each town shall implement a  
148 revaluation not later than the first day of October that follows, by five  
149 years, an October first assessment date set in accordance with a  
150 revaluation date schedule prescribed by the secretary for each  
151 revaluation zone, (ii) any town's required revaluation subsequent to any  
152 delayed revaluation implemented pursuant to subparagraph (A) of this  
153 subdivision shall be implemented in accordance with this section, and  
154 (iii) any such revaluation subsequent to any delayed revaluation shall  
155 recommence on the date set in such revaluation date schedule  
156 prescribed for the revaluation zone in which such town is located, which  
157 revaluation date schedule applied to such town prior to such delay.

158 (C) The town shall use assessments derived from each such  
159 revaluation for the purpose of levying property taxes for the assessment  
160 year in which such revaluation is effective and for each assessment year  
161 that follows until the ensuing revaluation becomes effective.

162 (2) When conducting a revaluation, an assessor shall use generally  
163 accepted mass appraisal methods which may include, but need not be  
164 limited to, the market sales comparison approach to value, the cost  
165 approach to value and the income approach to value. Prior to the  
166 completion of each revaluation, the assessor shall conduct a field  
167 review. Except in a town that has a single assessor, the members of the  
168 board of assessors shall approve, by majority vote, all valuations  
169 established for a revaluation.

170 (3) An assessor, member of an assessor's staff or person designated  
171 by an assessor may, at any time, fully inspect any parcel of improved  
172 real property in order to ascertain or verify the accuracy of data listed  
173 on the assessor's property record for such parcel. Except as provided in

174 subdivision (4) of this subsection, the assessor shall fully inspect each  
175 such parcel once in every ten assessment years, provided, if the full  
176 inspection of any such parcel occurred in an assessment year preceding  
177 that commencing October 1, 1996, the assessor shall fully inspect such  
178 parcel not later than the first day of October of 2009, and shall thereafter  
179 fully inspect such parcel in accordance with this section. Nothing in this  
180 subsection shall require the assessor to fully inspect all of a town's  
181 improved real property parcels in the same assessment year and in no  
182 case shall an assessor be required to fully inspect any such parcel more  
183 than once during every ten assessment years.

184 (4) An assessor may, at any time during the period in which a full  
185 inspection of each improved parcel of real property is required, send a  
186 questionnaire to the owner of such parcel to (A) obtain information  
187 concerning the property's acquisition, and (B) obtain verification of the  
188 accuracy of data listed on the assessor's property record for such parcel.  
189 An assessor shall develop and institute a quality assurance program  
190 with respect to responses received to such questionnaires. If satisfied  
191 with the results of said program concerning such questionnaires, the  
192 assessor may fully inspect only those parcels of improved real property  
193 for which satisfactory verification of data listed on the assessor's  
194 property record has not been obtained and is otherwise unavailable. The  
195 full inspection requirement in subdivision (3) of this subsection shall not  
196 apply to any parcel of improved real property for which the assessor  
197 obtains satisfactory verification of data listed on the assessor's property  
198 record.

199 (c) The following shall be available for public inspection in the  
200 assessor's office, in the manner provided for access to public records in  
201 subsection (a) of section 1-210, not later than the date written notices of  
202 real property valuations are mailed in accordance with subsection (f) of  
203 this section: (1) Any criteria, guidelines, price schedules or statement of  
204 procedures used in such revaluation by the assessor or by any  
205 revaluation company that the assessor designates to perform mass  
206 appraisal or field review functions, all of which shall continue to be  
207 available for public inspection until the town's next revaluation becomes

208 effective; and (2) a compilation of all real property sales in each  
209 neighborhood for the twelve months preceding the date on which each  
210 revaluation is effective, the selling prices of which are representative of  
211 the fair market values of the properties sold, which compilation shall  
212 continue to be available for public inspection for a period of not less than  
213 twelve months immediately following a revaluation's effective date. If  
214 the assessor changes any property valuation as determined by the  
215 revaluation company, the assessor shall document, in writing, the  
216 reason for such change and shall append such written explanation to the  
217 property card for the real estate parcel whose revaluation was changed.  
218 Nothing in this subsection shall be construed to permit the assessor to  
219 post a plan or drawing of a dwelling unit of a residential property's  
220 interior on the Internet or to otherwise publish such plan or drawing.

221 (d) (1) The chief executive officer of a town shall notify the Secretary  
222 of the Office of Policy and Management that the town is effecting a  
223 revaluation by sending a written notice to the secretary not later than  
224 thirty days after the date on which such town's assessor signs a grand  
225 list that reflects assessments of real property derived from a revaluation.  
226 Any town that fails to effect a revaluation for the assessment date  
227 required by this section shall be subject to a penalty effective for the  
228 fiscal year commencing on the first day of July following such  
229 assessment date, and continuing for each successive fiscal year in which  
230 the town fails to levy taxes on the basis of such revaluation, provided  
231 the secretary shall not impose such penalty with respect to any  
232 assessment year in which the provisions of subsection (b) of section 12-  
233 117 are applicable. Such penalty shall be the forfeit of the amount  
234 otherwise allocable to such town pursuant to section 7-536, as amended  
235 by this act, and the loss of fifty per cent of the amount of the grant that  
236 is payable to such town pursuant to sections 3-55i, 3-55j and 3-55k. Upon  
237 imposing said penalty, the secretary shall notify the chief executive  
238 officer of the amount of the town's forfeiture for said fiscal year and that  
239 the secretary's certification to the State Comptroller for the payments of  
240 such grant in said year shall reflect the required reduction.

241 (2) The secretary may waive such penalty if, in the secretary's

242 opinion, there appears to be reasonable cause for the town not having  
243 implemented a revaluation for the required assessment date, provided  
244 the chief executive officer of the town submits a written request for such  
245 waiver. Reasonable cause shall include: (A) An extraordinary  
246 circumstance or an act of God, (B) the failure on the part of any  
247 revaluation company to complete its contractual duties in a time and  
248 manner allowing for the implementation of such revaluation, and  
249 provided the town imposed the sanctions for such failure provided in a  
250 contract executed with said company, (C) the assessor's death or  
251 incapacitation during the conduct of a revaluation, which results in a  
252 delay of its implementation, or (D) an order by the superior court for the  
253 judicial district in which the town is located postponing such  
254 revaluation, or the potential for such an order with respect to a  
255 proceeding brought before said court. The chief executive officer shall  
256 submit such written request to the secretary not earlier than thirty  
257 business days after the date on which the assessor signs a grand list that  
258 does not reflect real property assessments based on values established  
259 for such required revaluation, and not later than thirty days preceding  
260 the July first commencement date of the fiscal year in which said penalty  
261 is applicable. Such request shall include the reason for the failure of the  
262 town to comply with the provisions of subsection (b) of this section. The  
263 chief executive officer of such town shall promptly provide any  
264 additional information regarding such failure that the secretary may  
265 require. Not later than sixty days after receiving such request and any  
266 such additional information, the secretary shall notify the chief  
267 executive officer of the secretary's decision to grant or deny the waiver  
268 requested, provided the secretary may delay a decision regarding a  
269 waiver related to a potential court order until not later than sixty days  
270 after the date such court renders the decision. The secretary shall not  
271 grant a penalty waiver under the provisions of this subsection with  
272 respect to consecutive years unless the General Assembly approves such  
273 action.

274 (e) When conducting a revaluation, an assessor may designate a  
275 revaluation company certified in accordance with section 12-2b to

276 perform [property] parcel data collection, analysis of such data and any  
277 mass appraisal valuation or field review functions, pursuant to a  
278 method or methods the assessor approves, and may require such  
279 company to prepare and mail the valuation notices required by  
280 subsection (f) of this section, provided nothing in this subsection shall  
281 relieve any assessor of any other requirement relating to such  
282 revaluation imposed by any provisions of the general statutes, any  
283 public or special act, the provisions of any municipal charter that are not  
284 inconsistent with the requirements of this section, or any regulations  
285 adopted pursuant to subsection (g) of this section.

286 (f) Not earlier than the assessment date that is the effective date of a  
287 revaluation and not later than the tenth calendar day immediately  
288 following the date on which the grand list for said assessment date is  
289 signed, the assessor shall mail a written notice to the last-known address  
290 of the owner of each parcel of real property that was revalued. Such  
291 notice shall include the valuation of such parcel as of said assessment  
292 date and the valuation of such parcel in the last-preceding assessment  
293 year, and shall provide information describing the property owner's  
294 rights to appeal the valuation established for said assessment date,  
295 including the manner in which an appeal may be filed with the board of  
296 assessment appeals.

297 (g) The secretary shall adopt regulations, in accordance with the  
298 provisions of chapter 54, which an assessor shall use when conducting  
299 a revaluation. Such regulations shall include (1) provisions governing  
300 the management of the revaluation process, including, but not limited  
301 to, the method of compiling and maintaining property records,  
302 documenting the assessment year during which a full inspection of each  
303 parcel of improved real property occurs, and the method of determining  
304 real property sales data in support of the mass appraisal process, and  
305 (2) provisions establishing criteria for measuring the level and  
306 uniformity of assessments generated from a revaluation, provided such  
307 criteria shall be applicable to different classes of real property with  
308 respect to which a sufficient number of property sales exist. Certification  
309 of compliance with not less than one of said regulatory provisions shall

310 be required for each revaluation and the assessor shall, not later than the  
311 date on which the grand list reflecting assessments of real property  
312 derived from a revaluation is signed, certify to the secretary and the  
313 chief executive officer, in writing, that the revaluation was conducted in  
314 accordance with said regulatory requirement. Any town effecting a  
315 revaluation with respect to which an assessor is unable to certify such  
316 compliance shall be subject to the penalty provided in subsection (d) of  
317 this section. In the event the assessor designates a revaluation company  
318 to perform mass appraisal valuation or field review functions with  
319 respect to a revaluation, the assessor and the employee of said company  
320 responsible for such function or functions shall jointly sign such  
321 certification. The assessor shall retain a copy of such certification and  
322 any data in support thereof in the assessor's office. The provisions of  
323 subsection (c) of this section concerning the public inspection of criteria,  
324 guidelines, price schedules or statement of procedures used in a  
325 revaluation shall be applicable to such certification and supporting data.

326 (h) This section shall require the revaluation of real property (1)  
327 designated within the 1983 Settlement boundary and taken into trust by  
328 the federal government for the Mashantucket Pequot Tribal Nation  
329 before June 8, 1999, or (2) taken into trust by the federal government for  
330 the Mohegan Tribe of Indians of Connecticut.

331 (i) Each assessor shall file with the secretary parcel data from each  
332 revaluation implemented pursuant to this section upon forms  
333 prescribed and furnished by the secretary, which forms shall be so  
334 prescribed and furnished not later than thirty days prior to the date set  
335 by the secretary for such filing.

336 Sec. 7. Section 12-62g of the general statutes is repealed and the  
337 following is substituted in lieu thereof (*Effective July 1, 2020*):

338 In conjunction with each municipal revaluation of property in  
339 accordance with section 12-62, as amended by this act, each  
340 municipality shall increase (1) the amount of the exemption granted  
341 pursuant to subdivisions (19), (20), (21), (22), (23), (24), (25) and (26) of

342 section 12-81, and (2) the amount of the exemption that each  
343 municipality may allow pursuant to section 12-81f, for such year and for  
344 each subsequent assessment year by multiplying the amount of  
345 exemption in each of said subdivisions by a multiplier determined by  
346 dividing the net taxable grand list for such year of revaluation by the net  
347 taxable grand list of the last year prior to such revaluation and rounding  
348 off the product to the nearest integer.

349 Sec. 8. Subsection (c) of section 12-55 of the general statutes is  
350 repealed and the following is substituted in lieu thereof (*Effective October*  
351 *1, 2020*):

352 (c) Each notice of assessment increase sent pursuant to this section  
353 shall include: (1) The gross valuation, net valuation and any exemption  
354 amounts prior to and after such increase; and (2) information describing  
355 the manner in which an appeal may be filed with the board of  
356 assessment appeals. If a notice of assessment increase affects the value  
357 of personal property and the assessor or board of assessors used a  
358 methodology to determine such value that differs from the  
359 methodology previously used, such notice shall include a statement  
360 concerning such change in methodology, which shall indicate the  
361 current methodology and the one that the assessor or assessors used for  
362 the valuation prior to such increase. Each such notice shall be mailed not  
363 earlier than the assessment date and not later than the tenth calendar  
364 day immediately following the date on which the assessor or board of  
365 assessors signs and attests to the grand list. If any such assessment  
366 increase notice is sent later than the time period prescribed in this  
367 subsection, such increase shall become effective on the next succeeding  
368 grand list.

369 Sec. 9. Section 12-89 of the general statutes is repealed and the  
370 following is substituted in lieu thereof (*Effective October 1, 2020*):

371 (a) The assessor or board of assessors of each town, consolidated  
372 town and city or consolidated town and borough shall inspect the  
373 statements and applications filed [with it and required by] pursuant to

374 sections 12-81 and 12-87 [from scientific, educational, literary, historical,  
375 charitable, agricultural and cemetery organizations, shall] and  
376 determine what part, if any, of the property claimed to be exempt [by  
377 the organization] shall be in fact exempt. [and] The assessor or board of  
378 assessors shall place a valuation upon all such property, if any, as is  
379 found to be taxable, provided any property acquired by any tax-exempt  
380 organization after the first day of October shall first become exempt on  
381 the assessment date next succeeding the date of acquisition.

382 (b) Upon the denial in whole or in part of a statement or application  
383 inspected pursuant to subsection (a) of this section, the assessor or board  
384 of assessors shall mail a written notice of such denial to the last-known  
385 address of the property owner or lessee. Such notice shall be mailed not  
386 earlier than the assessment date and not later than the tenth calendar  
387 day immediately following the date on which the assessor or board of  
388 assessors signs and attests to the grand list pursuant to section 12-55, as  
389 amended by this act. Such notice shall include (1) the gross assessed  
390 valuation of the property, the amounts of any exemptions granted and  
391 the net taxable valuation of the property, and (2) a statement that the  
392 owner or lessee may appeal the decision of the assessor or board of  
393 assessors pursuant to subsection (c) of this section.

394 (c) Any taxpayer or organization filing a tax-exempt statement or  
395 application for exemption, aggrieved at the action of the assessor or  
396 board of assessors, may appeal, within the time prescribed by law for  
397 such appeals, to the board of assessment appeals. Any such taxpayer or  
398 organization claiming to be aggrieved by the action of the board of  
399 assessment appeals may, within two months from the time of such  
400 action, make application in the nature of an appeal therefrom to the  
401 superior court for the judicial district in which such property is situated.

402 Sec. 10. Section 12-117a of the general statutes is repealed and the  
403 following is substituted in lieu thereof (*Effective October 1, 2020*):

404 (a) Any person, including any lessee of real property whose lease has  
405 been recorded as provided in section 47-19 and who is bound under the

406 terms of his lease to pay real property taxes, claiming to be aggrieved  
407 by the action of the board of tax review or the board of assessment  
408 appeals, as the case may be, in any town or city may, within two months  
409 from the date of the mailing of notice of such action, make application,  
410 in the nature of an appeal therefrom, with respect to the assessment list  
411 for the assessment year commencing October 1, 1989, October 1, 1990,  
412 October 1, 1991, October 1, 1992, October 1, 1993, October 1, 1994, or  
413 October 1, 1995, and with respect to the assessment list for assessment  
414 years thereafter, to the superior court for the judicial district in which  
415 such town or city is situated, which shall be accompanied by a citation  
416 to such town or city to appear before said court. Such citation shall be  
417 signed by the same authority and such appeal shall be returnable at the  
418 same time and served and returned in the same manner as is required  
419 in case of a summons in a civil action. The authority issuing the citation  
420 shall take from the applicant a bond or recognizance to such town or  
421 city, with surety, to prosecute the application to effect and to comply  
422 with and conform to the orders and decrees of the court in the premises.  
423 Any such application shall be a preferred case, to be heard, unless good  
424 cause appears to the contrary, at the first session, by the court or by a  
425 committee appointed by the court. The pendency of such application  
426 shall not suspend an action by such town or city to collect not more than  
427 seventy-five per cent of the tax so assessed or not more than ninety per  
428 cent of such tax with respect to any real property for which the assessed  
429 value is five hundred thousand dollars or more, and upon which such  
430 appeal is taken. If, during the pendency of such appeal, a new  
431 assessment year begins, the applicant may amend his application as to  
432 any matter therein, including an appeal for such new year, which is  
433 affected by the inception of such new year and such applicant need not  
434 appear before the board of tax review or board of assessment appeals,  
435 as the case may be, to make such amendment effective. The court shall  
436 have power to grant such relief as to justice and equity appertains, upon  
437 such terms and in such manner and form as appear equitable, and, if the  
438 application appears to have been made without probable cause, may tax  
439 double or triple costs, as the case appears to demand; and, upon all such  
440 applications, costs may be taxed at the discretion of the court. If the

441 assessment made by the board of tax review or board of assessment  
442 appeals, as the case may be, is reduced by said court, the applicant shall  
443 be reimbursed by the town or city for any overpayment of taxes,  
444 together with interest and any costs awarded by the court, or, at the  
445 applicant's option, shall be granted a tax credit for such overpayment,  
446 interest and any costs awarded by the court. Upon motion, said court  
447 shall, in event of such overpayment, enter judgment in favor of such  
448 applicant and against such city or town for the whole amount of such  
449 overpayment, less any lien recording fees incurred under sections 7-34a  
450 and 12-176, together with interest and any costs awarded by the court.  
451 The amount to which the assessment is so reduced shall be the assessed  
452 value of such property on the grand lists for succeeding years until the  
453 tax assessor finds that the value of the applicant's property has increased  
454 or decreased.

455 (b) No person who is compensated on a contingency basis for expert  
456 testimony concerning the value of an applicant's property shall testify  
457 in any appeal brought pursuant to this section.

458 Sec. 11. Section 12-119 of the general statutes is repealed and the  
459 following is substituted in lieu thereof (*Effective October 1, 2020*):

460 (a) When it is claimed that a tax has been laid on property not taxable  
461 in the town or city in whose tax list such property was set, or that a tax  
462 laid on property was computed on an assessment which, under all the  
463 circumstances, was manifestly excessive and could not have been  
464 arrived at except by disregarding the provisions of the statutes for  
465 determining the valuation of such property, the owner thereof or any  
466 lessee thereof whose lease has been recorded as provided in section 47-  
467 19 and who is bound under the terms of his lease to pay real property  
468 taxes, prior to the payment of such tax, may, in addition to the other  
469 remedies provided by law, make application for relief to the superior  
470 court for the judicial district in which such town or city is situated. Such  
471 application may be made within one year from the date as of which the  
472 property was last evaluated for purposes of taxation and shall be served  
473 and returned in the same manner as is required in the case of a summons

474 in a civil action, and the pendency of such application shall not suspend  
475 action upon the tax against the applicant. In all such actions, the  
476 Superior Court shall have power to grant such relief upon such terms  
477 and in such manner and form as to justice and equity appertains, and  
478 costs may be taxed at the discretion of the court. If such assessment is  
479 reduced by said court, the applicant shall be reimbursed by the town or  
480 city for any overpayment of taxes in accordance with the judgment of  
481 said court.

482 (b) No person who is compensated on a contingency basis for expert  
483 testimony concerning the value of an applicant's property shall testify  
484 in any application for relief brought pursuant to this section.

485 Sec. 12. Section 4-66k of the 2020 supplement to the general statutes  
486 is repealed and the following is substituted in lieu thereof (*Effective July*  
487 *1, 2020*):

488 (a) There is established an account to be known as the "regional  
489 planning incentive account" which shall be a separate, nonlapsing  
490 account within the General Fund. The account shall contain any moneys  
491 required by law to be deposited in the account. Except as provided in  
492 subsection [(d)] (e) of this section, moneys [,] in the account shall be  
493 expended by the Secretary of the Office of Policy and Management [in  
494 accordance with subsection (b) of this section] for the purposes of first  
495 providing funding to regional planning organizations in accordance  
496 with the provisions of subsections (b), [and] (c) and (d) of this section  
497 and then to providing grants under the regional performance incentive  
498 program established pursuant to section 4-124s.

499 (b) For the fiscal year ending June 30, 2014, funds from the regional  
500 planning incentive account shall be distributed to each regional  
501 planning organization, as defined in section 4-124i, revision of 1958,  
502 revised to January 1, 2013, in the amount of one hundred twenty-five  
503 thousand dollars. Any regional council of governments that is  
504 comprised of any two or more regional planning organizations that  
505 voluntarily consolidate on or before December 31, 2013, shall receive an

506 additional payment in an amount equal to the amount the regional  
507 planning organizations would have received if such regional planning  
508 organizations had not voluntarily consolidated.

509 (c) ~~[Beginning in] For the fiscal [year] years~~ ending June 30, 2015, [and  
510 annually thereafter] to June 30, 2020, inclusive, funds from the regional  
511 planning incentive account shall be distributed to each regional council  
512 of governments formed pursuant to section 4-124j, in the amount of one  
513 hundred twenty-five thousand dollars plus fifty cents per capita, using  
514 population information from the most recent federal decennial census.  
515 Any regional council of governments that is comprised of any two or  
516 more regional planning organizations, as defined in section 4-124i,  
517 revision of 1958, revised to January 1, 2013, that voluntarily consolidated  
518 on or before December 31, 2013, shall receive a payment in the amount  
519 of one hundred twenty-five thousand dollars for each such regional  
520 planning organization that voluntarily consolidated on or before said  
521 date.

522 (d) For the fiscal year ending June 30, 2021, and annually thereafter,  
523 funds from the regional planning incentive account shall be distributed  
524 to each regional council of governments formed pursuant to section 4-  
525 124j, in the amount of one hundred twenty-five thousand dollars plus  
526 an additional amount, which shall be based on a formula determined by  
527 the secretary.

528 ~~[(d)] (e)~~ There is established a regionalization subaccount within the  
529 regional planning incentive account. If the Connecticut Lottery  
530 Corporation offers online its existing lottery draw games through the  
531 corporation's Internet web site, online service or mobile application, the  
532 revenue from such online offering that exceeds an amount equivalent to  
533 the costs of the debt-free community college program under section 10a-  
534 174 shall be deposited in the subaccount, or, if such online offering is not  
535 established, the amount provided under subsection (b) of section 364 of  
536 public act 19-117 for regionalization initiatives shall be deposited in the  
537 subaccount. Moneys in the subaccount shall be expended only for the  
538 purposes recommended by the task force established under section 4-

539 66s.

540 Sec. 13. Section 4-66r of the general statutes is repealed and the  
541 following is substituted in lieu thereof (*Effective July 1, 2020*):

542 (a) For the fiscal [year] years ending June 30, 2018, [and each fiscal  
543 year thereafter] and June 30, 2019, each regional council of governments  
544 shall, within available appropriations, receive a grant-in-aid to be  
545 known as a regional services grant, the amount of which shall be based  
546 on a formula to be determined by the Secretary of the Office of Policy  
547 and Management. No such council shall receive a grant for the fiscal  
548 year ending June 30, 2018, unless the secretary approves a spending plan  
549 for such grant moneys submitted by such council to the secretary on or  
550 before November 1, 2017. No such council shall receive a grant for the  
551 fiscal year ending June 30, 2019, [or any fiscal year thereafter,] unless the  
552 secretary approves a spending plan for such grant moneys submitted by  
553 such council to the secretary on or before July 1, 2018, and annually  
554 thereafter.

555 (b) Notwithstanding the provisions of section 29 of public act 19-117,  
556 for the fiscal year ending June 30, 2020, and each fiscal year thereafter,  
557 each regional council of governments shall receive a grant-in-aid to be  
558 known as a regional services grant, the amount of which shall be  
559 determined pursuant to section 4-66k, as amended by this act. No such  
560 council shall receive a grant for the fiscal year ending June 30, 2020, or  
561 any fiscal year thereafter, unless the secretary approves a spending plan  
562 for such grant moneys submitted by such council to the secretary on or  
563 before July 1, 2019, and annually thereafter.

564 (c) Each regional council of governments shall use such grant funds  
565 for planning purposes and to achieve efficiencies in the delivery of  
566 municipal services, without diminishing the quality of such services. On  
567 or before October 1, [2018] 2020, and annually thereafter, each regional  
568 council of governments shall submit a report, in accordance with section  
569 11-4a, to the joint standing committees of the General Assembly having  
570 cognizance of matters relating to planning and development and

571 finance, revenue and bonding, and to the secretary. Such report shall (1)  
572 summarize the expenditure of such grant funds in the prior fiscal year,  
573 (2) describe any regional program, project or initiative currently  
574 provided or planned by the council, (3) review the performance of any  
575 existing regional program, project or initiative relative to its initial goals  
576 and objectives, (4) analyze the existing services provided by member  
577 municipalities or by the state that, in the opinion of the council, could  
578 be more effectively or efficiently provided on a regional basis, and (5)  
579 provide recommendations for legislative action concerning potential  
580 impediments to the regionalization of services.

581 Sec. 14. Section 4-66l of the general statutes is repealed and the  
582 following is substituted in lieu thereof (*Effective July 1, 2020*):

583 (a) For the purposes of this section:

584 (1) "FY 15 mill rate" means the mill rate a municipality used during  
585 the fiscal year ending June 30, 2015;

586 (2) "Mill rate" means, unless otherwise specified, the mill rate a  
587 municipality uses to calculate tax bills for motor vehicles;

588 (3) "Municipality" means any town, city, consolidated town and city  
589 or consolidated town and borough. "Municipality" includes a district for  
590 the purposes of subdivision (1) of subsection (d) of this section;

591 (4) "Municipal spending" means:

T1	Municipal	Municipal			
T2	spending for	spending for			
T3	the fiscal year	the fiscal year	-		
T4	prior to the	two years			
T5	current fiscal	prior to the			
T6	year	current year			
T7	_____			X 100	=
T8	Municipal spending for the fiscal				Municipal
T9	year two years prior to the				spending;

T10

current year

592

(5) "Per capita distribution" means:

T11

Municipal population

T12

X Sales tax revenue = Per capita distribution;

T13

T14

\_\_\_\_\_   
 Total state population

593

(6) "Pro rata distribution" means:

T15

Municipal weighted  
mill rate

T16

calculation

T17

\_\_\_\_\_ X Sales tax revenue = Pro rata distribution;

T18

Sum of all municipal

T19

weighted mill rate

T20

calculations combined

594

(7) "Regional council of governments" means any such council

595

organized under the provisions of sections 4-124i to 4-124p, inclusive;

596

(8) "Municipal population" means the number of persons in a

597

municipality according to the most recent estimate of the Department of

598

Public Health;

599

(9) "Total state population" means the number of persons in this state

600

according to the most recent estimate published by the Department of

601

Public Health;

602

(10) "Weighted mill rate" means a municipality's FY 15 mill rate

603

divided by the average of all municipalities' FY 15 mill rate;

604

(11) "Weighted mill rate calculation" means per capita distribution

605

multiplied by a municipality's weighted mill rate;

606 (12) "Sales tax revenue" means the moneys in the account remaining  
607 for distribution pursuant to subdivision (7) of subsection (b) of this  
608 section;

609 (13) "District" means any district, as defined in section 7-324; and

610 (14) "Secretary" means the Secretary of the Office of Policy and  
611 Management.

612 (b) There is established an account to be known as the "municipal  
613 revenue sharing account" which shall be a separate, nonlapsing account  
614 within the General Fund. The account shall contain any moneys  
615 required by law to be deposited in the account. The secretary shall set  
616 aside and ensure availability of moneys in the account in the following  
617 order of priority and shall transfer or disburse such moneys as follows:

618 (1) Ten million dollars for the fiscal year ending June 30, 2016, shall  
619 be transferred not later than April fifteenth for the purposes of grants  
620 under section 10-262h;

621 (2) For the fiscal year ending June 30, 2018, and each fiscal year  
622 thereafter, moneys sufficient to make motor vehicle property tax grants  
623 payable to municipalities pursuant to subsection (c) of this section shall  
624 be expended not later than August first annually by the secretary;

625 (3) For the fiscal year ending June 30, 2018, and each fiscal year  
626 thereafter, moneys sufficient to make the grants payable from the select  
627 payment in lieu of taxes grant account established pursuant to section  
628 12-18c shall annually be transferred to the select payment in lieu of taxes  
629 account in the Office of Policy and Management;

630 (4) For the fiscal years ending June 30, 2018, and June 30, 2019,  
631 moneys sufficient to make the municipal revenue sharing grants  
632 payable to municipalities pursuant to subdivision (2) of subsection (d)  
633 of this section shall be expended not later than October thirty-first  
634 annually by the secretary;

635 [(5) For the fiscal year ending June 30, 2018, and each fiscal year

636 thereafter, seven million dollars shall be expended for the purposes of  
637 the regional services grants pursuant to subsection (e) of this section to  
638 the regional councils of governments;]

639 [(6)] (5) For the fiscal year ending June 30, 2018, and each fiscal year  
640 thereafter, moneys may be expended for the purpose of supplemental  
641 motor vehicle property tax grants pursuant to subsection (c) of this  
642 section; and

643 [(7)] (6) For the fiscal year ending June 30, 2020, and each fiscal year  
644 thereafter, moneys in the account remaining shall be expended annually  
645 by the secretary for the purposes of the municipal revenue sharing  
646 grants established pursuant to subsection [(f)] (e) of this section. Any  
647 such moneys deposited in the account for municipal revenue sharing  
648 grants between October first and June thirtieth shall be distributed to  
649 municipalities on the following October first and any such moneys  
650 deposited in the account between July first and September thirtieth shall  
651 be distributed to municipalities on the following January thirty-first.  
652 Any municipality may apply to the Office of Policy and Management  
653 on or after July first for early disbursement of a portion of such grant.  
654 The Office of Policy and Management may approve such an application  
655 if it finds that early disbursement is required in order for a municipality  
656 to meet its cash flow needs. No early disbursement approved by said  
657 office may be issued later than September thirtieth.

658 (c) (1) For the fiscal year ending June 30, 2018, motor vehicle property  
659 tax grants to municipalities that impose mill rates on real property and  
660 personal property other than motor vehicles greater than 39 mills or  
661 that, when combined with the mill rate of any district located within the  
662 municipality, impose mill rates greater than 39 mills, shall be made in  
663 an amount equal to the difference between the amount of property taxes  
664 levied by the municipality and any district located within the  
665 municipality on motor vehicles for the assessment year commencing  
666 October 1, 2013, and the amount such levy would have been if the mill  
667 rate on motor vehicles for said assessment year was 39 mills.

668 (2) For the fiscal year ending June 30, 2020, and each fiscal year  
669 thereafter, motor vehicle property tax grants to municipalities that  
670 impose mill rates on real property and personal property other than  
671 motor vehicles greater than 45 mills or that, when combined with the  
672 mill rate of any district located within the municipality, impose mill  
673 rates greater than 45 mills, shall be made in an amount equal to the  
674 difference between the amount of property taxes levied by the  
675 municipality and any district located within the municipality on motor  
676 vehicles for the assessment year commencing October 1, 2016, and the  
677 amount such levy would have been if the mill rate on motor vehicles for  
678 said assessment year was 45 mills.

679 (3) For the fiscal year ending June 30, 2018, any municipality that  
680 imposed a mill rate for real and personal property of more than 39 mills  
681 during the fiscal year ending June 30, 2017, and effected a revaluation of  
682 real property for the 2014 or 2015 assessment year that resulted in an  
683 increase of 4 or more mills over the prior mill rate, may apply to the  
684 Office of Policy and Management for a supplemental motor vehicle  
685 property tax grant. The Office of Policy and Management may approve  
686 such an application, within available funds, provided such  
687 supplemental grant does not reduce any amount payable to any other  
688 municipality.

689 (4) Not later than fifteen calendar days after receiving a property tax  
690 grant pursuant to this section, the municipality shall disburse to any  
691 district located within the municipality the amount of any such property  
692 tax grant that is attributable to the district.

693 (d) (1) For the fiscal year ending June 30, 2017, each municipality shall  
694 receive a municipal revenue sharing grant, which shall be payable  
695 August 1, 2016, from the Municipal Revenue Sharing Fund established  
696 in section 4-66p. The total amount of the grant payable is as follows:

T21	Municipality	Grant Amount
T22	Andover	66,705

T23	Ansonia	605,442
T24	Ashford	87,248
T25	Avon	374,711
T26	Barkhamsted	76,324
T27	Beacon Falls	123,341
T28	Berlin	843,048
T29	Bethany	114,329
T30	Bethel	392,605
T31	Bethlehem	42,762
T32	Bloomfield	438,458
T33	Bolton	106,449
T34	Bozrah	53,783
T35	Branford	570,402
T36	Bridgeport	14,476,283
T37	Bridgewater	15,670
T38	Bristol	1,276,119
T39	Brookfield	343,611
T40	Brooklyn	103,910
T41	Burlington	193,490
T42	Canaan	14,793
T43	Canterbury	58,684
T44	Canton	211,078
T45	Chaplin	48,563
T46	Cheshire	594,084
T47	Chester	57,736
T48	Clinton	268,611
T49	Colchester	330,363
T50	Colebrook	29,694
T51	Columbia	111,276
T52	Cornwall	11,269
T53	Coventry	252,939
T54	Cromwell	288,951
T55	Danbury	2,079,675
T56	Darien	171,485
T57	Deep River	93,525

T58	Derby	462,718
T59	Durham	150,019
T60	East Granby	106,222
T61	East Haddam	186,418
T62	East Hampton	263,149
T63	East Hartford	3,877,281
T64	East Haven	593,493
T65	East Lyme	243,736
T66	East Windsor	232,457
T67	Eastford	23,060
T68	Easton	155,216
T69	Ellington	321,722
T70	Enfield	911,974
T71	Essex	74,572
T72	Fairfield	795,318
T73	Farmington	335,287
T74	Franklin	26,309
T75	Glastonbury	754,546
T76	Goshen	30,286
T77	Granby	244,839
T78	Greenwich	366,588
T79	Griswold	243,727
T80	Groton	433,177
T81	Guilford	456,863
T82	Haddam	170,440
T83	Hamden	4,491,337
T84	Hampton	38,070
T85	Hartford	13,908,437
T86	Hartland	27,964
T87	Harwinton	113,987
T88	Hebron	208,666
T89	Kent	26,808
T90	Killingly	351,213
T91	Killingworth	85,270
T92	Lebanon	149,163

T93	Ledyard	307,619
T94	Lisbon	45,413
T95	Litchfield	169,828
T96	Lyme	21,862
T97	Madison	372,897
T98	Manchester	1,972,491
T99	Mansfield	525,280
T100	Marlborough	131,065
T101	Meriden	1,315,347
T102	Middlebury	154,299
T103	Middlefield	91,372
T104	Middletown	964,657
T105	Milford	1,880,830
T106	Monroe	404,221
T107	Montville	401,756
T108	Morris	28,110
T109	Naugatuck	2,405,660
T110	New Britain	5,781,991
T111	New Canaan	168,106
T112	New Fairfield	288,278
T113	New Hartford	140,338
T114	New Haven	2,118,290
T115	New London	750,249
T116	New Milford	565,898
T117	Newington	651,000
T118	Newtown	572,949
T119	Norfolk	20,141
T120	North Branford	292,517
T121	North Canaan	66,052
T122	North Haven	487,882
T123	North Stonington	107,832
T124	Norwalk	3,401,590
T125	Norwich	1,309,943
T126	Old Lyme	79,946
T127	Old Saybrook	101,527

T128	Orange	284,365
T129	Oxford	171,492
T130	Plainfield	310,350
T131	Plainville	363,176
T132	Plymouth	255,581
T133	Pomfret	54,257
T134	Portland	192,715
T135	Preston	58,934
T136	Prospect	197,097
T137	Putnam	76,399
T138	Redding	189,781
T139	Ridgefield	512,848
T140	Rocky Hill	405,872
T141	Roxbury	15,998
T142	Salem	85,617
T143	Salisbury	20,769
T144	Scotland	36,200
T145	Seymour	343,388
T146	Sharon	19,467
T147	Shelton	706,038
T148	Sherman	39,000
T149	Simsbury	567,460
T150	Somers	141,697
T151	South Windsor	558,715
T152	Southbury	404,731
T153	Southington	889,821
T154	Sprague	89,456
T155	Stafford	243,095
T156	Stamford	2,372,358
T157	Sterling	77,037
T158	Stonington	202,888
T159	Stratford	1,130,316
T160	Suffield	321,763
T161	Thomaston	158,888
T162	Thompson	114,582

T163	Tolland	303,971
T164	Torrington	2,435,109
T165	Trumbull	745,325
T166	Union	17,283
T167	Vernon	641,027
T168	Voluntown	33,914
T169	Wallingford	919,984
T170	Warren	11,006
T171	Washington	25,496
T172	Waterbury	13,438,542
T173	Waterford	259,091
T174	Watertown	453,012
T175	West Hartford	1,614,320
T176	West Haven	1,121,850
T177	Westbrook	80,601
T178	Weston	211,384
T179	Westport	262,402
T180	Wethersfield	940,267
T181	Willington	121,568
T182	Wilton	380,234
T183	Winchester	224,447
T184	Windham	513,847
T185	Windsor	593,921
T186	Windsor Locks	256,241
T187	Wolcott	340,859
T188	Woodbridge	247,758
T189	Woodbury	200,175
T190	Woodstock	97,708
T191	Borough of Danielson	-
T192	Borough of Litchfield	-
T193	Bloomfield, Blue Hills FD	92,961
T194	Enfield Thompsonville FD #2	354,311
T195	Manchester - Eighth Utility District	436,718
T196	Middletown - City Fire	910,442
T197	Middletown So Fire	413,961

T198	Norwich CCD	552,565
T199	Norwich TCD	62,849
T200	Simsbury FD	221,536
T201	Plainfield Fire District	-
T202	Windham, Special Service District #2	640,000
T203	Windham 1st Taxing District	-
T204	Windham First	
T205	West Haven First Center (D1)	1,039,843
T206	West Haven: Allingtown FD (D3)	483,505
T207	West Haven: West Shore FD (D2)	654,640

697 (2) For the fiscal years ending June 30, 2018, and June 30, 2019, each  
698 municipality shall receive a municipal sharing grant payable not later  
699 than October thirty-first of each year. The total amount of the grant  
700 payable is as follows:

T208	Municipality	Grant Amount
T209	Andover	96,020
T210	Ansonia	643,519
T211	Ashford	125,591
T212	Avon	539,387
T213	Barkhamsted	109,867
T214	Beacon Falls	177,547
T215	Berlin	1,213,548
T216	Bethany	164,574
T217	Bethel	565,146
T218	Bethlehem	61,554
T219	Bloomfield	631,150
T220	Bolton	153,231
T221	Bozrah	77,420
T222	Branford	821,080
T223	Bridgeport	9,758,441
T224	Bridgewater	22,557
T225	Bristol	1,836,944

T226	Brookfield	494,620
T227	Brooklyn	149,576
T228	Burlington	278,524
T229	Canaan	21,294
T230	Canterbury	84,475
T231	Canton	303,842
T232	Chaplin	69,906
T233	Cheshire	855,170
T234	Chester	83,109
T235	Clinton	386,660
T236	Colchester	475,551
T237	Colebrook	42,744
T238	Columbia	160,179
T239	Cornwall	16,221
T240	Coventry	364,100
T241	Cromwell	415,938
T242	Danbury	2,993,644
T243	Darien	246,849
T244	Deep River	134,627
T245	Derby	400,912
T246	Durham	215,949
T247	East Granby	152,904
T248	East Haddam	268,344
T249	East Hampton	378,798
T250	East Hartford	2,036,894
T251	East Haven	854,319
T252	East Lyme	350,852
T253	East Windsor	334,616
T254	Eastford	33,194
T255	Easton	223,430
T256	Ellington	463,112
T257	Enfield	1,312,766
T258	Essex	107,345
T259	Fairfield	1,144,842
T260	Farmington	482,637

T261	Franklin	37,871
T262	Glastonbury	1,086,151
T263	Goshen	43,596
T264	Granby	352,440
T265	Greenwich	527,695
T266	Griswold	350,840
T267	Groton	623,548
T268	Guilford	657,644
T269	Haddam	245,344
T270	Hamden	2,155,661
T271	Hampton	54,801
T272	Hartford	1,498,643
T273	Hartland	40,254
T274	Harwinton	164,081
T275	Hebron	300,369
T276	Kent	38,590
T277	Killingly	505,562
T278	Killingworth	122,744
T279	Lebanon	214,717
T280	Ledyard	442,811
T281	Lisbon	65,371
T282	Litchfield	244,464
T283	Lyme	31,470
T284	Madison	536,777
T285	Manchester	1,971,540
T286	Mansfield	756,128
T287	Marlborough	188,665
T288	Meriden	1,893,412
T289	Middlebury	222,109
T290	Middlefield	131,529
T291	Middletown	1,388,602
T292	Milford	2,707,412
T293	Monroe	581,867
T294	Montville	578,318
T295	Morris	40,463

T296	Naugatuck	1,251,980
T297	New Britain	3,131,893
T298	New Canaan	241,985
T299	New Fairfield	414,970
T300	New Hartford	202,014
T301	New Haven	114,863
T302	New London	917,228
T303	New Milford	814,597
T304	Newington	937,100
T305	Newtown	824,747
T306	Norfolk	28,993
T307	North Branford	421,072
T308	North Canaan	95,081
T309	North Haven	702,295
T310	North Stonington	155,222
T311	Norwalk	4,896,511
T312	Norwich	1,362,971
T313	Old Lyme	115,080
T314	Old Saybrook	146,146
T315	Orange	409,337
T316	Oxford	246,859
T317	Plainfield	446,742
T318	Plainville	522,783
T319	Plymouth	367,902
T320	Pomfret	78,101
T321	Portland	277,409
T322	Preston	84,835
T323	Prospect	283,717
T324	Putnam	109,975
T325	Redding	273,185
T326	Ridgefield	738,233
T327	Rocky Hill	584,244
T328	Roxbury	23,029
T329	Salem	123,244
T330	Salisbury	29,897

T331	Scotland	52,109
T332	Seymour	494,298
T333	Sharon	28,022
T334	Shelton	1,016,326
T335	Sherman	56,139
T336	Simsbury	775,368
T337	Somers	203,969
T338	South Windsor	804,258
T339	Southbury	582,601
T340	Southington	1,280,877
T341	Sprague	128,769
T342	Stafford	349,930
T343	Stamford	3,414,955
T344	Sterling	110,893
T345	Stonington	292,053
T346	Stratford	1,627,064
T347	Suffield	463,170
T348	Thomaston	228,716
T349	Thompson	164,939
T350	Tolland	437,559
T351	Torrington	1,133,394
T352	Trumbull	1,072,878
T353	Union	24,878
T354	Vernon	922,743
T355	Voluntown	48,818
T356	Wallingford	1,324,296
T357	Warren	15,842
T358	Washington	36,701
T359	Waterbury	5,595,448
T360	Waterford	372,956
T361	Watertown	652,100
T362	West Hartford	2,075,223
T363	West Haven	1,614,877
T364	Westbrook	116,023
T365	Weston	304,282

T366	Westport	377,722
T367	Wethersfield	1,353,493
T368	Willington	174,995
T369	Wilton	547,338
T370	Winchester	323,087
T371	Windham	739,671
T372	Windsor	854,935
T373	Windsor Locks	368,853
T374	Wolcott	490,659
T375	Woodbridge	274,418
T376	Woodbury	288,147
T377	Woodstock	140,648

701        [(e) For the fiscal year ending June 30, 2017, and each fiscal year  
702 thereafter, each regional council of governments shall receive a regional  
703 services grant, the amount of which will be based on a formula to be  
704 determined by the secretary, except that, for the fiscal year ending June  
705 30, 2018, and each fiscal year thereafter, thirty-five per cent of such grant  
706 moneys shall be awarded to regional councils of governments for the  
707 purpose of assisting regional education service centers in merging their  
708 human resource, finance or technology services with such services  
709 provided by municipalities within the region. For the fiscal year ending  
710 June 30, 2017, three million dollars shall be expended by the secretary  
711 from the Municipal Revenue Sharing Fund established in section 4-66p  
712 for the purpose of the regional services grant. No such council shall  
713 receive a grant for the fiscal year ending June 30, 2018, or any fiscal year  
714 thereafter, unless the secretary approves a spending plan for such grant  
715 moneys submitted by such council to the secretary on or before July 1,  
716 2017, and annually thereafter. The regional councils of governments  
717 shall use such grants for planning purposes and to achieve efficiencies  
718 in the delivery of municipal services by regionalizing such services,  
719 including, but not limited to, region-wide consolidation of such services.  
720 Such efficiencies shall not diminish the quality of such services. A  
721 unanimous vote of the representatives of such council shall be required  
722 for approval of any expenditure from such grant. On or before October

723 1, 2017, and biennially thereafter, each such council shall submit a  
724 report, in accordance with section 11-4a, to the joint standing  
725 committees of the General Assembly having cognizance of matters  
726 relating to planning and development and finance, revenue and  
727 bonding. Such report shall summarize the expenditure of such grants  
728 and provide recommendations concerning the expansion, reduction or  
729 modification of such grants.]

730 [(f)] (e) For the fiscal year ending June 30, 2020, and each fiscal year  
731 thereafter, each municipality shall receive a municipal revenue sharing  
732 grant as follows:

733 (1) (A) A municipality having a mill rate at or above twenty-five shall  
734 receive the per capita distribution or pro rata distribution, whichever is  
735 higher for such municipality.

736 (B) Such grants shall be increased by a percentage calculated as  
737 follows:

T378	Sum of per capita distribution amount
T379	for all municipalities having a mill rate
T380	below twenty-five - pro rata distribution
T381	amount for all municipalities
T382	having a mill rate below twenty-five
T383	_____
T384	Sum of all grants to municipalities
T385	calculated pursuant to subparagraph (A)
T386	of subdivision (1) of this subsection.

738 (C) Notwithstanding the provisions of subparagraphs (A) and (B) of  
739 this subdivision, Hartford shall receive not more than 5.2 per cent of the  
740 municipal revenue sharing grants distributed pursuant to this  
741 subsection; Bridgeport shall receive not more than 4.5 per cent of the  
742 municipal revenue sharing grants distributed pursuant to this  
743 subsection; New Haven shall receive not more than 2.0 per cent of the

744 municipal revenue sharing grants distributed pursuant to this  
745 subsection and Stamford shall receive not more than 2.8 per cent of the  
746 equalization grants distributed pursuant to this subsection. Any excess  
747 funds remaining after such reductions in payments to Hartford,  
748 Bridgeport, New Haven and Stamford shall be distributed to all other  
749 municipalities having a mill rate at or above twenty-five on a pro rata  
750 basis according to the payment they receive pursuant to this  
751 subdivision; and

752 (2) A municipality having a mill rate below twenty-five shall receive  
753 the per capita distribution or pro rata distribution, whichever is less for  
754 such municipality.

755 (3) For the purposes of this subsection, "mill rate" means the mill rate  
756 for real property and personal property other than motor vehicles.

757 ~~[(g)]~~ (f) Except as provided in subsection (c) of this section, a  
758 municipality may disburse any municipal revenue sharing grant funds  
759 to a district within such municipality.

760 ~~[(h)]~~ (g) (1) Except as provided in subdivision (2) of this subsection,  
761 for the fiscal year ending June 30, 2018, and each fiscal year thereafter,  
762 the amount of the grant payable to a municipality in any year in  
763 accordance with subsection (d) or ~~[(f)]~~ (e) of this section shall be reduced  
764 if such municipality increases its adopted budget expenditures for such  
765 fiscal year above a cap equal to the amount of adopted budget  
766 expenditures authorized for the previous fiscal year by 2.5 per cent or  
767 more or the rate of inflation, whichever is greater. Such reduction shall  
768 be in an amount equal to fifty cents for every dollar expended over the  
769 cap set forth in this subsection. For the purposes of this section, (A)  
770 "municipal spending" does not include expenditures for debt service,  
771 special education, implementation of court orders or arbitration awards,  
772 expenditures associated with a major disaster or emergency declaration  
773 by the President of the United States, a disaster emergency declaration  
774 issued by the Governor pursuant to chapter 517 or any disbursement  
775 made to a district pursuant to subsection (c) or ~~[(g)]~~ (f) of this section,

776 budgeting for an audited deficit, nonrecurring grants, capital  
777 expenditures or payments on unfunded pension liabilities, (B) "adopted  
778 budget expenditures" includes expenditures from a municipality's  
779 general fund and expenditures from any nonbudgeted funds, and (C)  
780 "capital expenditure" means a nonrecurring capital expenditure of one  
781 hundred thousand dollars or more. Each municipality shall annually  
782 certify to the secretary, on a form prescribed by said secretary, whether  
783 such municipality has exceeded the cap set forth in this subsection and  
784 if so the amount by which the cap was exceeded.

785 (2) For the fiscal year ending June 30, 2018, and each fiscal year  
786 thereafter, the amount of the grant payable to a municipality in any year  
787 in accordance with subsection (d) or ~~[(f)]~~ (e) of this section shall not be  
788 reduced in the case of a municipality whose adopted budget  
789 expenditures exceed the cap set forth in subdivision (1) of this  
790 subsection by an amount proportionate to any increase to its municipal  
791 population from the previous fiscal year, as determined by the secretary.

792 ~~[(i)]~~ (h) For the fiscal year ending June 30, 2020, and each fiscal year  
793 thereafter, the amount of the grant payable to a municipality in any year  
794 in accordance with subsection ~~[(f)]~~ (e) of this section shall be reduced  
795 proportionately in the event that the total of such grants in such year  
796 exceeds the amount available for such grants in the municipal revenue  
797 sharing account established pursuant to subsection (b) of this section.

798 Sec. 15. Subsection (b) of section 16a-31 of the general statutes is  
799 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
800 *2020*):

801 (b) [A] If an action specified in subsection (a) of this section is subject  
802 to an early public scoping process pursuant to section 22a-1b, the  
803 sponsoring state agency shall request, and the secretary shall provide,  
804 an advisory statement commenting on the extent to which [any of the  
805 actions specified in subsection (a) of this section] such action conforms  
806 to the plan, [and any] Any agency may request, and upon such request  
807 the secretary shall provide, such other advisory reports as the state

808 agency deems advisable.

809 Sec. 16. Subdivision (4) of subsection (a) of section 7-536 of the general  
810 statutes is repealed and the following is substituted in lieu thereof  
811 (*Effective July 1, 2020*):

812 (4) "Local capital improvement project" means a municipal capital  
813 expenditure project for any of the following purposes: (A) Road  
814 construction, renovation, repair or resurfacing, (B) sidewalk and  
815 pavement improvements, (C) construction, renovation, enlargement or  
816 repair of sewage treatment plants and sanitary or storm, water or sewer  
817 lines, including separation of lines, (D) public building construction  
818 other than schools, including renovation, repair, code compliance,  
819 energy conservation and fire safety projects, (E) construction,  
820 renovation, enlargement or repair of dams, bridges and flood control  
821 projects, (F) construction, renovation, enlargement or repair of water  
822 treatment or filtration plants and water mains, (G) construction,  
823 renovation or enlargement of solid waste facilities, (H) improvements to  
824 public parks, (I) the preparation and revision of local capital  
825 improvement plans projected for a period of not less than five years and  
826 so prepared as to show the general description, need and estimated cost  
827 of each individual capital improvement, (J) improvements to emergency  
828 communications systems and building security systems, including for  
829 schools, (K) public housing projects, including renovations and  
830 improvements and energy conservation and the development of  
831 additional housing, (L) renovations to or construction of veterans'  
832 memorial monuments, (M) thermal imaging systems, (N) bulky waste  
833 and landfill projects, (O) the preparation and revision of municipal  
834 plans of conservation and development adopted pursuant to section 8-  
835 23, provided such plans are endorsed by the legislative body of the  
836 municipality not more than one hundred eighty days after adoption by  
837 the commission, (P) acquisition of automatic external defibrillators, (Q)  
838 floodplain management and hazard mitigation activities, (R) on-board  
839 oil refining systems consisting of a filtration canister and evaporation  
840 canister that remove solid and liquid contaminants from lubricating oil,  
841 (S) activities related to the planning of a municipal broadband network,

842 provided the speed of the network shall be not less than three hundred  
843 eighty-four thousand bits per second, (T) establishment of bikeways and  
844 greenways, (U) land acquisition, including for open space, and costs  
845 involved in making land available for public uses, (V) acquisition of  
846 technology related to implementation of the Department of Education's  
847 common core state standards, (W) technology upgrades, including for  
848 improvements to expand public access to government information  
849 through electronic portals and kiosks, [and] (X) for the fiscal years  
850 ending June 30, 2013, and June 30, 2014, acquisition of snow removal  
851 equipment, capital expenditures made to improve public safety, and  
852 capital expenditures made to facilitate regional cooperation, and (Y) for  
853 hazardous tree removal and trimming of nonutility-related hazardous  
854 trees, tree limbs and tree branches on municipal property or within a  
855 municipal right-of-way. "Local capital improvement project" means  
856 only capital expenditures and includes repairs incident to  
857 reconstruction and renovation but does not include ordinary repairs  
858 and maintenance of an ongoing nature. As used in this subdivision,  
859 "floodplain management" and "hazard mitigation" have the same  
860 meanings as provided in section 25-68j;

861       Sec. 17. Subsection (d) of section 12-129b of the general statutes is  
862 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
863 *2020*):

864       (d) If any person with respect to whom a claim for tax relief in  
865 accordance with this section and section 12-129c has been approved for  
866 any assessment year transfers, assigns, grants or otherwise conveys  
867 subsequent to the first day of October, but prior to the first day of  
868 August in such assessment year the interest in real property to which  
869 such claim for tax relief is related, regardless of whether such transfer,  
870 assignment, grant or conveyance is voluntary or involuntary, the  
871 amount of such tax relief benefit, determined as the amount by which  
872 the tax payable without benefit of this section exceeds the tax payable  
873 under the provisions of this section, shall be a pro rata portion of the  
874 amount otherwise applicable in such assessment year to be determined  
875 by a fraction the numerator of which shall be the number of full months

876 from the first day of October in such assessment year to the date of such  
877 conveyance and the denominator of which shall be twelve. If such  
878 conveyance occurs in the month of October the grantor shall be  
879 disqualified for such tax relief in such assessment year. The grantee shall  
880 be required within a period not exceeding ten days immediately  
881 following the date of such conveyance to notify the assessor thereof, or  
882 in the absence of such notice, upon determination by the assessor that  
883 such transfer, assignment, grant or conveyance has occurred, the  
884 assessor shall (1) determine the amount of tax relief benefit to which the  
885 grantor is entitled for such assessment year with respect to the interest  
886 in real property conveyed and notify the tax collector of the reduced  
887 amount of such benefit, and (2) notify the Secretary of the Office of  
888 Policy and Management on or before the October first next following  
889 the end of the assessment year in which such conveyance occurs of the  
890 reduction in such benefit for purposes of a corresponding adjustment in  
891 the amount of state payment to the municipality next following as  
892 reimbursement for the revenue loss related to such tax relief. On or after  
893 December 1, 1989, any municipality which neglects to transmit to the  
894 Secretary of the Office of Policy and Management the adjustment as  
895 required by this section shall forfeit two hundred fifty dollars to the  
896 state, provided said secretary may waive such forfeiture in accordance  
897 with procedures and standards adopted by regulation in accordance  
898 with chapter 54. Upon receipt of such notice from the assessor, the tax  
899 collector shall, if such notice is received after the tax due date in the  
900 municipality, within [ten] thirty days thereafter mail or hand a bill to  
901 the grantee stating the additional amount of tax due as determined by  
902 the assessor or assessors. Such tax shall be due and payable and  
903 collectible as other property taxes and subject to the same liens and  
904 processes of collection, provided such tax shall be due and payable in  
905 an initial or single installment not sooner than thirty days after the date  
906 such bill is mailed or handed to the grantee and in equal amounts in any  
907 remaining, regular installments as the same are due and payable.

908       Sec. 18. Subsection (i) of section 12-170aa of the 2020 supplement to  
909 the general statutes is repealed and the following is substituted in lieu

910 thereof (*Effective July 1, 2020*):

911 (i) If any person with respect to whom a claim for tax reduction in  
912 accordance with this section has been approved for any assessment year  
913 transfers, assigns, grants or otherwise conveys on or after the first day  
914 of October but prior to the first day of August in such assessment year  
915 the interest in real property to which such claim for tax credit is related,  
916 regardless of whether such transfer, assignment, grant or conveyance is  
917 voluntary or involuntary, the amount of such tax credit shall be a pro  
918 rata portion of the amount otherwise applicable in such assessment year  
919 to be determined by a fraction the numerator of which shall be the  
920 number of full months from the first day of October in such assessment  
921 year to the date of such conveyance and the denominator of which shall  
922 be twelve. If such conveyance occurs in the month of October the  
923 grantor shall be disqualified for tax credit in such assessment year. The  
924 grantee shall be required within a period not exceeding ten days  
925 immediately following the date of such conveyance to notify the  
926 assessor thereof, or in the absence of such notice, upon determination  
927 by the assessor that such transfer, assignment, grant or conveyance has  
928 occurred, the assessor shall (1) determine the amount of tax reduction to  
929 which the grantor is entitled for such assessment year with respect to  
930 the interest in real property conveyed and notify the tax collector of the  
931 reduced amount of tax reduction applicable to such interest, and (2)  
932 notify the Secretary of the Office of Policy and Management on or before  
933 the October first immediately following the end of the assessment year  
934 in which such conveyance occurs of the reduction in such tax reduction  
935 for purposes of a corresponding adjustment in the amount of state  
936 payment to the municipality next following as reimbursement for the  
937 revenue loss related to such tax reductions. On or after December 1,  
938 1987, any municipality which neglects to transmit to the Secretary of the  
939 Office of Policy and Management the claim as required by this section  
940 shall forfeit two hundred fifty dollars to the state provided the secretary  
941 may waive such forfeiture in accordance with procedures and standards  
942 established by regulations adopted in accordance with chapter 54. Upon  
943 receipt of such notice from the assessor, the tax collector shall, if such

944 notice is received after the tax due date in the municipality, within [ten]  
945 thirty days thereafter mail or hand a bill to the grantee stating the  
946 additional amount of tax due as determined by the assessor. Such tax  
947 shall be due and payable and collectible as other property taxes and  
948 subject to the same liens and processes of collection, provided such tax  
949 shall be due and payable in an initial or single installment not sooner  
950 than thirty days after the date such bill is mailed or handed to the  
951 grantee and in equal amounts in any remaining, regular installments as  
952 the same are due and payable.

953       Sec. 19. Section 12-129 of the general statutes is repealed and the  
954 following is substituted in lieu thereof (*Effective October 1, 2020*):

955       Any person, firm or corporation who pays any property tax in excess  
956 of the principal of such tax as entered in the rate book of the tax collector  
957 and covered by his warrant therein, or in excess of the legal interest,  
958 penalty or fees pertaining to such tax, or who pays a tax from which the  
959 payor is by statute exempt and entitled to an abatement, or who, by  
960 reason of a clerical error on the part of the assessor or board of  
961 assessment appeals, pays a tax in excess of that which should have been  
962 assessed against his property, or who is entitled to a refund because of  
963 the issuance of a certificate of correction, may make application in  
964 writing to the collector of taxes for the refund of such amount. Such  
965 application shall be delivered or postmarked by the later of (1) three  
966 years from the date such tax was due, (2) such extended deadline as the  
967 municipality may, by ordinance, establish, or (3) ninety days after the  
968 deletion of any item of tax assessment by a final court order or pursuant  
969 to subdivision (3) of subsection (c) of section 12-53, subsection (b) of  
970 section 12-57, as amended by this act, or section 12-113. Such application  
971 shall contain a recital of the facts and shall state the amount of the refund  
972 requested. The collector shall, after examination of such application,  
973 refer the same, with his recommendations thereon, to the board of  
974 selectmen in a town or to the corresponding authority in any other  
975 municipality, and shall certify to the amount of refund, if any, to which  
976 the applicant is entitled. The existence of another tax delinquency or  
977 other debt owed by the same person, firm or corporation shall be

978 sufficient grounds for denying the application. Upon such denial, any  
979 overpayment shall be applied to such delinquency or other debt. Upon  
980 receipt of such application and certification, the selectmen or such other  
981 authority shall draw an order upon the treasurer in favor of such  
982 applicant for the amount of refund so certified. Any action taken by such  
983 selectmen or such other authority shall be a matter of record, and the tax  
984 collector shall be notified in writing of such action. Upon receipt of  
985 notice of such action, the collector shall make in his rate book a notation  
986 which will date, describe and identify each such transaction. Each tax  
987 collector shall, at the end of each fiscal year, prepare a statement  
988 showing the amount of each such refund, to whom made and the reason  
989 therefor. Such statement shall be published in the annual report of the  
990 municipality or filed in the town clerk's office within sixty days of the  
991 end of the fiscal year. Any payment for which no timely application is  
992 made or granted under this section shall permanently remain the  
993 property of the municipality. Nothing in this section shall be construed  
994 to allow a refund based upon an error of judgment by the assessors.  
995 Notwithstanding the provisions of this section, the legislative body of a  
996 municipality may, by ordinance, authorize the tax collector to retain  
997 payments in excess of the amount due provided the amount of the  
998 excess payment is less than five dollars.

999       Sec. 20. Subsection (b) of section 12-57 of the general statutes is  
1000 repealed and the following is substituted in lieu thereof (*Effective October*  
1001 *1, 2020*):

1002       (b) When it has been determined by the assessors of a municipality,  
1003 at any time, that a motor vehicle registered with the Department of  
1004 Motor Vehicles has been assessed when it should not have been, the  
1005 assessors shall issue a certificate of correction removing such vehicle  
1006 from the list of the person who was assessed in error, and, if such vehicle  
1007 should have been subject to taxation for the same taxing period on the  
1008 grand list of another municipality in this state, the assessors shall  
1009 promptly notify, in writing, the assessors of the municipality where the  
1010 vehicle should be properly assessed and taxed, and the assessors of such  
1011 municipality shall assess such vehicle and shall thereupon issue a

1012 certificate of correction adding such vehicle to the list of the person  
1013 owning such vehicle, and the tax thereon shall be levied and collected  
1014 by the tax collector. Upon the issuance of a certificate of correction, any  
1015 person taxed in error may make application in writing to the collector  
1016 of taxes for the refund of the erroneously collected amount pursuant to  
1017 section 12-129, as amended by this act.

1018 Sec. 21. Subsection (e) of section 12-81a of the general statutes is  
1019 repealed and the following is substituted in lieu thereof (*Effective July 1,*  
1020 *2020*):

1021 (e) Upon receipt of such notice from the assessor, the tax collector of  
1022 the town shall, if such notice is received after the normal billing date,  
1023 within [ten] thirty days thereafter mail or hand a bill to the purchaser  
1024 based upon an amount prorated by the assessor. Such tax shall be due  
1025 and payable and collectible as other municipal taxes and subject to the  
1026 same liens and processes of collection; provided such tax shall be due  
1027 and payable in an initial or single installment due and payable not  
1028 sooner than thirty days after the date such bill is mailed or handed to  
1029 the purchaser, and in any remaining, regular installments, as the same  
1030 are due and payable, and the several installments of a tax so due and  
1031 payable shall be equal.

1032 Sec. 22. Section 12-128 of the general statutes is repealed and the  
1033 following is substituted in lieu thereof (*Effective October 1, 2020*):

1034 The amount of any tax which has been collected erroneously from  
1035 any person who has served in the Army, Navy, Marine Corps, Coast  
1036 Guard or Air Force of the United States, or from his relative, as specified  
1037 in section 12-81, may be recovered from the municipality to which the  
1038 same has been paid at any time within six years from the date of such  
1039 payment upon presentation of a claim therefor to the [collector of taxes]  
1040 assessor. The [collector] assessor shall examine such claim and, upon  
1041 finding the claimant entitled thereto, shall [certify to that effect to the  
1042 selectmen of such town or other proper official of such municipality.  
1043 Upon receipt of such certification, the selectmen or other proper official

1044 shall draw an order upon the treasurer in favor of such claimant for the  
 1045 amount, without interest, to which such claimant is entitled] issue a  
 1046 certificate of correction. Upon the issuance of a certificate of correction,  
 1047 any person taxed in error may make application in writing to the  
 1048 collector of taxes for the refund of the erroneously taxed amount. Such  
 1049 application shall contain a recital of the facts and the amount of the  
 1050 refund requested. The collector shall, after examination of such  
 1051 application, refer the same, with the collector's recommendations  
 1052 thereon, to the board of selectmen in a town or the corresponding  
 1053 authority in any other municipality and certify to the amount of refund,  
 1054 without interest, to which the person is entitled. Any payment for which  
 1055 no timely application is made or granted under this section shall be the  
 1056 property of the municipality.

1057       Sec. 23. Sections 7-148dd, 12-63i and 12-63j of the general statutes are  
 1058 repealed. (*Effective July 1, 2020*)

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2020</i>	12-81g(b)
Sec. 2	<i>October 1, 2020, and applicable to assessment years commencing on or after October 1, 2020</i>	12-81cc
Sec. 3	<i>July 1, 2020</i>	12-170e(a)(2)
Sec. 4	<i>July 1, 2020</i>	7-325(c) and (d)
Sec. 5	<i>July 1, 2020</i>	19a-308(a)
Sec. 6	<i>July 1, 2020, and applicable to assessment years commencing on or after October 1, 2021</i>	12-62
Sec. 7	<i>July 1, 2020</i>	12-62g
Sec. 8	<i>October 1, 2020</i>	12-55(c)
Sec. 9	<i>October 1, 2020</i>	12-89
Sec. 10	<i>October 1, 2020</i>	12-117a
Sec. 11	<i>October 1, 2020</i>	12-119
Sec. 12	<i>July 1, 2020</i>	4-66k
Sec. 13	<i>July 1, 2020</i>	4-66r

Sec. 14	<i>July 1, 2020</i>	4-66l
Sec. 15	<i>July 1, 2020</i>	16a-31(b)
Sec. 16	<i>July 1, 2020</i>	7-536(a)(4)
Sec. 17	<i>July 1, 2020</i>	12-129b(d)
Sec. 18	<i>July 1, 2020</i>	12-170aa(i)
Sec. 19	<i>October 1, 2020</i>	12-129
Sec. 20	<i>October 1, 2020</i>	12-57(b)
Sec. 21	<i>July 1, 2020</i>	12-81a(e)
Sec. 22	<i>October 1, 2020</i>	12-128
Sec. 23	<i>July 1, 2020</i>	Repealer section

**Statement of Purpose:**

To implement the recommendations of the Office of Policy and Management concerning property tax exemptions, special taxing districts, neglected cemeteries, revaluation of real property, property tax assessment and appeals, regional services grants, application of the state plan for conservation and development, local capital improvement projects, tax overpayment refunds and tax collection.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*